Internal Control Questionnaire General Ledger Accounting

Internal Controls - As a result of any operational or form errors involving plan administration, has there been any modification of practices or procedures and/or modification or improvements in the area of Internal Controls?  EP Examiners will often ask a series of questions early in the examination process, generally during one of the initial interviews, relating to plan failures.  Consider the responses to the following questions. The Service will be particularly interested in the answer to item #6 below related to any subsequent improvements or enhancements made in selected Internal Controls and/or practices or procedures to preclude similar errors in the future. Questions asked could include:  1) What procedures or checks and balances do you have in place to identify operational failures?  2) Do you know of any operational or form failures with the plan?  3) What are the failures and how many years did it occur?  4) Have the failures been corrected and how were they corrected?  5) What was the reason for the failures?  6) Was correction considered for all years (how many years were reviewed)?  7) What practices/procedures were previously in-place and what new procedures have been implemented so future failures don't occur?  8) Did you use the current EPCRS (Rev. Proc. 200-50) to assist in determining was a Self-correctable error?  Depending on your responses to the above questions, particularly relating to multiple failures, severity of the failures and the extent and methodology used for correction, that the Service will be particularly interested in your responses when determining whether any sanctions are appropriate, and if yes, the extent of the negotiated sanctions. In addition, the examiner will want to know whether any enhancements were made in selected Internal Controls and/or practices and procedures to preclude these same types of errors in future years.	Internal Controls Considerations/Improvements									
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	preclude t	hese same	types of erro	ors in future	years.	'		•		

Internal Control Questionnaire Payroll Procedures

System Procedures a	and Internal Control Q	uestionnai	re						
Plan Name:	PYE:								
This questionnaire is	designed to give the	EP examin	er an idea	of how em	ployee payroll is har	dled and co	mmunicate	ed to	
the Plan administrato	or. What controls are	in place to	ensure the	e correct da	ata is communicated	?			
Payroll Function									
	& detail of how each is	handled?							
2. What is the Structur	e and how is it run in co	ordination	with the org	anization?					
3. Are any payroll serv	ices performed in-hous	e? If so, for	what and h	now is in this	payroll communicate	d to the othe	r functions?		
	•	•							
Who is in charge & re	sponsibilities?								
4. Is an outside payroll	service used? Name	1.	I	Contact		1			
5. Describe how payro	Il is prepared.	1.	I						
' '	· ·			Pleas	se list the category an	d the periods	?		
a) Are there separate	pay periods for differer	t category	of employee	s?					
6. How often is each p	ayroll cut?	1.	Holdba	ack period?		1			
What is normal payda	y?								
7. Is all pay run throug	h normal payroll? For	example, bo	nuses, exe	cutive pay,	etc. & if not how is it h	andled and	communicate	ed?	
, ,									
8. What controls are in	place to make sure that	at all benefit	categories	are properl	y classified?				
9) How is pay info trar	nsmitted to payroll serv	ice? Downlo	oad over int	ernet?					
Floppy disc?CI	)? Other?								
Format:									
10. Who prepares/cuts	payroll checks? Name	e		_Title					
11. How is payroll disti	ributed to Employees?_								
14. Is an impress acco	unt used?Bank:_				· · · · · · · · · · · · · · · · · · ·				

Internal Control Questionnaire Payroll Procedures

15. When are withholdings remitted?				
16. When and how are deferrals, loans or other d	deductions remitted?			
18. Who approves or authorizes payroll totals? Na	lameTitle	9		
Validity and accuracy verified before signed?	How?			
	uter, how signature controlled?			
19. Do payroll summaries include per pay period	and YTD?			
Hard copy? Computer? File name/	-			
20. Who is responsible for reporting of labor repo	orts including SSI and State uner	mployment?		
NameTitle				
Manual? Computer? File name/desc	-			
21. Who is responsible for W2s? Name	Title			
Manual? Computer? File name/desc				
If payroll service, how is info reported to Employe	ver? Hard copy? Compute	r?		
File Name/description				
How are Manual internal payroll communicated to	-			
22. How many employees currently on payroll?_	PTE? Union?	ExemptSal?		
23) How are payroll errors corrected, the correcti	tion communicated to the plan a	dministrator and is record of corre	ction maintained?	
24) Are there any Form 1120 Schedule M-1/ M-3	3 adjustments? For what p	ourpose?	_	
25) Are general ledger control accounts kept for p	payroll accounts? Withhold	lings and deferrals?		
Contribution accruals and/or allocations?				
Subsidiary ledger for Plan accounting? Ti	- Frust assets?			
26) Are payroll summaries "proofed" for accuracy	y before submitting to managem	ent approval?		
And hafara naurall in mut?				
And before payroll is cut?				
27) How is the old payroll data archived and what	at kind of record retention do you	ı have?		
28) Do you have access to the archived records?	?			
29) What practices, procedures, and policy that a	are in effect to integrate the payr	roll if a merger/acquisition or dispo	sition occurred?	

Internal Control Questionnaire Payroll Procedures

NOTE: Add	d'I questions may need	to be asked	in regard to	the above	).					
30) What a	30) What are the controls in place to ensure that new personnel adhere to the established procedures as turnover occurs?									
Conclusion	Conclusion as to procedures and internal controls - Payroll:									
Summary of	Summary of findings:									

Internal Control Questionnaire HR and Personnel

System Procedures	and Internal Control Q								
Plan Name:		PYE:		Date:					
The questions below	are meant to give the	EP exami	ners an un	derstanding	g of the communication	on between	the HR pe	rsonnel an	d
the plan administrate	or as well as the recor	ds system	used by th	e Employe	r to operate the plan.				
-									
HR and Personnel Re	<u>sponsibilities</u>								
1. Interview conducted	d with or data supplied b	y: Name		Tit	tle				
2. Is there a separate	HR/Personnel departme	ent (Structu	re - how it is	s run in coo	rdination with the orgar	nization)?			
3. Who manages/supe	ervises that department/	function? N	Name		Title				
	t departments under #2								
4. Describe the proces	ss that interfaces the hir	ing & termir	nation even	ts with bene	efits delivery:				
<ol><li>Are detailed person</li></ol>	nel records kept manua	ally or comp			e than one personnel				
			Wha	at do you do	to assure this service	is properly a	accounted fo	or under the	plan?
are (Personne) include	ords merged for purpose	wysipęyny	i sérvices fo	or the comp	any -including leased e	mployees;	contract ser	vice employ	rees)
` •	urce employees" workin	~							
<ol><li>What records are m</li></ol>	aintained when an emp	loyee is hir	ed?	Сору	in Employee file/recor	dation?			
	d and rehired employees								
What recordkeeping	g/payroll or HR practice:	s are in plac	ce to assure	rehired em	ployees are not handle	ed as "new h	ires" & prio	r service is	credited?
8. How is a change in	work status communica	ated (examp	ole: part-time	e to full-time	or vice versa) within t	he organiza	tion and to t	he plan adn	ninistrator,
	ther third party that par	-							
<ol><li>What record is used</li></ol>	d to verify identity, DOB		l work statu	s, & marital	status?		I		
Copies in Employee f	ile? If not, whe	re kept							
	ormation updated and h	ow are the	updates coi	mmunicated	/completed?				
10. What process is in	n place to communicate	/capture the	e hours wor	ked by the e	employee to the admini	strator or ot	her third pa	rty administ	rator?
Explain how determin	ed			1					

Internal Control Questionnaire HR and Personnel

11. How is this information	ation communicated to	the Plan Ad	ministrator?	)					
a) If done via electron	ic transfer - who does t	he transfer	and where a	are records	of transfer maintained	3			
12. Is there an Employ	ee Benefit Guide / Mar	nual? How	often update	ed and com	municated? Can you	provide a co	py of the ma	anual?	
13. Do you have any l	eased employees? Are	there any	contract em	ployees and	how is their pay repo	rted?			
,	. ,								
If so, who is responsib	ole for classifying them a	as leased or	contract er	nployee?	mmunicated and acc	unted for?			
114. Do you have any i	ole for classifying them a are hired as a regular en nterns or co-ops emplo	vees?	w is the pho	il Service CC	mmunicated and acct	Junied IOI?			
, ,									
It interns or co-ops em	ployees are hired as a lilitary service accounte	regular emp	APAGE POW	is the prior	service accounted for	,			
,									
16. How are your plan	controls, including prac	ctices and p	rocedures,	communica	ted to new personnel	as turnover o	occurs in yo	ur departme	ent?
Summary of findings:									
,									
Conclusion as to proce	edures and internal con	trols - HR P	ersonnel:						